



700 Thirteenth Street, N.W., Suite 600
Washington, D.C. 20005-3960
PHONE: 202.654.6200
FAX: 202.654.6211
www.perkinscoie.com

August 1, 2012

Tyler Culberson
Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, N.W.
Washington, DC 20463

**Re: Gillibrand for Senate
FEC Identification #C00413914**

Dear Mr. Culberson:

This is in response to your letter dated June 21, 2012 concerning the Amended July Quarterly Report (4/1/11-6/30/11), received 5/4/12 of Gillibrand for Senate (the "Committee").

You have asked about increases in receipts and disbursements on a series of reports filed by the Committee. In August of 2011 the Committee hired an accounting firm to prepare its FEC reports. In the course of a general review of past reports, the new firm discovered a number of items that had not been reported accurately on the original reports. Immediately upon discovery of these items, the Committee took proactive steps to correct the public record by preparing a series of comprehensive amendments to correct the identified items.

Many of the corrections were routine discrepancies, such as duplicate entries and missing donor information. The predominant change on the disbursement side was the addition of merchant fees that were not on the original reports. There were a handful of receipts added to the reports but the majority of changes were to correct the amount of a contribution or to combine duplicate records.

The campaign currently has systems in place to address the Committee's volume of activity and feels confident that this situation will not occur again.

[56904-0001/24298130_1.DOC]
91004-1400/LEGAL24298130.1

ANCHORAGE · BEIJING · BELLEVUE · BOISE · CHICAGO · DALLAS · DENVER · LOS ANGELES · MADISON · NEW YORK
PALO ALTO · PHOENIX · PORTLAND · SAN DIEGO · SAN FRANCISCO · SEATTLE · SHANGHAI · WASHINGTON, D.C.

Perkins Coie LLP

RECEIVED
SECRETARY OF THE SENATE
12 AUG - 1 PM 4: 01

12020611971